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Attorneys for Claimants Bruce Cress et al. (Proofs of Claim Nos. 11338 and 11339)

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

	)	
In re:	)	Chapter 11
	)	
NORTHWEST AIRLINES	)	Case No. 05-17930 (ALG)
CORPORATION, et al.	)	
	)	Jointly Administered
Debtors.	)	
	)	

# DESIGNATION OF ITEMS TO BE INCLUDED IN RECORD ON APPEAL AND STATEMENT OF ISSUES PRESENTED

Pursuant to Bankruptcy Rule 8006, Appellants Bruce W. Cress, Peter Ochabauer, Walter Boulden, Mark A. Knudsen, Christopher J. Parkyn, Amanda R. Ochabauer, and Bernard C. Larkin (the "Cress Claimants") hereby submit their designation of items to be included in the record on appeal of the Bankruptcy Court's May 10, 2007 order granting Debtors' Motion to Disallow and

Expunge Claims Numbered 11338 and 11339, as well as a statement of issues to be presented on appeal.

#### DESIGNATION OF ITEMS TO BE INCLUDED IN RECORD ON APPEAL

The Cress Claimants designate the following items to be included in the record on appeal:

- 1. Notice of Objection to Claims / Debtors' (Tier III(B)) Objection to Proofs of Claim Numbered 11338 and 11339 Filed by Bruce W. Cress et al., with attached Exhibits A-C (Claimants' Proofs of Claims Numbered 11338 and 11339 are attached as Exhibit B), dated December 15, 2006 (Docket No. 4234);
- 2. Response to Motion Debtor's (Tier III(B)) Objections to Proofs of Claim Numbered 11338 and 11339 Filed by Bruce W. Cress et al., with attached Exhibits A-C, dated January 16, 2007 (Docket No. 4523);
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  attached Exhibit A, Parts 1-5, dated March 1, 2007 (Docket No. 5108);
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- 5. Hearing Transcript held on April 4, 2007 at 2:43 PM, Re: Debtors' (Tier III(B)) Objection to Proofs of Claim Numbered 11338 and 11339, dated April 11, 2007 (Docket No. 6179);
  - 6. Memorandum of Opinion signed on May 1, 2007 regarding Debtors' (Tier

III(B)) Objection to Proofs of Claim Numbered 11338 and 11339 Filed by Bruce W. Cress et al. (Docket No. 6489);

- 7. Notice of Settlement of an Order with respect to Debtors' (Tier III(B))
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  4, 2007 (Docket No. 6570);
- 8. Order Expunging Claim Numbers 11338 and 11339 signed on May 10, 2007 (Docket No. 6809); and
- 9. Notice of Appeal filed by the Law Offices of Curtis V. Trinko LLP on behalf of Bruce W. Cress, Peter Ochabauer, Walter Boulden, Mark A. Knudsen, Christopher J. Parkyn, Amanda R. Ochabauer, and Bernard C. Larkin, dated May 25, 2007 (Docket No. 7039).

#### STATEMENT OF ISSUES PRESENTED ON APPEAL

- 1. Whether the Bankruptcy Court erred in expunging the Cress Claimants' claims based upon the Bankruptcy Court's determination that such claims are nullified pursuant to the Pension Protection Act of 2006 ("PPA"), Pub. L. No. 109-280, 120 Stat.780 (Aug. 17, 2006).
- 2. Whether the Bankruptcy Court erred by determining that Debtors' unfunded benefit liabilities, amounting to \$5.7 billion, are deemed satisfied in full by virtue of the Debtors' election under the PPA.
- 3. Whether the Bankruptcy Court erred in determining that "any possibility that the interests of the [Cress] Claimants will not be adequately protected pending confirmation of a plan" has been eliminated by virtue of the Debtors' contributions to the Plans and the stipulation entered into with Fiduciary Counselors, Inc., such that the entirety of the Debtors' unfunded liabilities in the amount of approximately \$5.7 billion will be satisfied by virtue of such contributions

and stipulation.

Dated: New York, New York April 4, 2007

### Respectfully submitted,

/s/ Curtis V. Trinko

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- 3. Whether the Bankruptcy Court erred in determining that "any possibility that the interests of the [Cress] Claimants will not be adequately protected pending confirmation of a plan" has been eliminated by virtue of the Debtors' contributions to the Plans and the stipulation entered into with Fiduciary Counselors, Inc., such that the entirety of the Debtors' unfunded liabilities in the amount of approximately \$5.7 billion will be satisfied by virtue of such contributions

and stipulation.

Dated: New York, New York April 4, 2007

### Respectfully submitted,

/s/ Curtis V. Trinko

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